BAS Due Dates 2025-2026: Key Deadlines Every Australian Business Should Know

BAS Accounting

Stay Compliant: Essential BAS Lodgment and Payment Deadlines for Australian Businesses in 2025-2026

Operating a business in Australia requires the timely filing of business activity statement representations and other essential tax requirements. Incorrect deadline compliance will lead to substantial fines that disturb your income flow and your Australian Taxation Office (ATO) state of adherence.

The due dates for the BAS 2025-2026 financial year, which differentiate between quarterly and monthly reporters, ensure your administrative and financial peace of mind. This complete guide explains all necessary information about lodgment cycles and payment methods, enabling you to focus on business expansion while maintaining ATO tax compliance.

Missing **BAS statement due dates** can make you pay fines from the Australian Taxation Office (ATO) and you can miss opportunities to claim deductions. By managing your BAS statement, you get smooth business operations and avoid last-minute scrambles. Keeping your financial records updated and structured also enables you to forecast cash flow effectively, so that your business can remain financially stable throughout the year.

What is a Business Activity Statement (BAS)?

BAS refers to the abbreviation for Business Activity Statement, which acts as the ATO reporting framework.

Businesses using a Business Activity Statement (BAS) due date must provide tax reports to the ATO which include payments of Goods and Services Tax and Pay As You Go (PAYG) instalments together with PAYG withholding tax and other applicable taxes like luxury car tax and fuel tax credits, and wine equalisation tax.

- **Goods and Services Tax:** This consumption tax is applied to most of the goods and services in Australia, and businesses collect it on behalf of the government.
- **Pay-as-you-go (PAYG) instalments:** are income tax prepayments that businesses and sole traders make yearly to reduce their end-of-year tax burden.
- **PAYG withholding tax:** Businesses that employ staff must tax from employee wages and remit these amounts to the ATO regularly.
- **Other applicable taxes:** such as the Luxury Car Tax, Fuel Tax Credits, and Wine Equalisation Tax - These taxes apply to businesses in specific industries and must be reported accurately in BAS submissions.

Lodging your BAS correctly and on time ensures that your business remains tax-compliant. The ATO uses the information in your BAS to assess your tax liabilities and ensure that you meet your financial obligations. If you're unsure about BAS lodgment, a registered BAS or tax agent can assist with your compliance obligations and help you navigate complex tax regulations.

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Accurate and timely BAS lodgement keeps your business tax-compliant and prevents financial penalties. Tax agents who are registered to provide services help their clients prepare and submit Business Activity Statements.

BAS Lodgment Cycles & Due Dates

Each year the reporting frequency of BAS depends on your GST turnover level. Your reporting requirements at the Australian Taxation Office take into account the size of your business and the extent of taxable income you earn.

- **Quarterly:** Every quarter is the minimum reporting period for businesses that maintain annual GST turnover less than $20 million. The reporting frequency offers business owners a middle-ground since it suits regulatory needs and operational efficiency.
- **Monthly:** Nearly every business that exceeds $20 million in annual GST turnover must submit their declarations to the ATO on a monthly basis. The ATO needs larger businesses to submit their tax reports frequently because they need to collect taxes accurately.
- **Annually:** Businesses which voluntarily register for GST under $75,000 profit or $150,000 non-profit threshold can file reports annually. The simplified reporting method is compatible with companies with reduced transaction activity and who want easier documentation procedures.

Quarterly BAS Due Dates & Deadlines 2025-2026

Quarter	Period Covered	Standard Due Date	Due Date
Q1	1 July-30 Sep 2025	28 Oct 2025	25 Nov 2025
Q2	1 October- 31 December 2025	28 Feb 2026	28 Feb 2026
Q3	1 January- 31 March 2026	28 April 2026	26 May 2026
Q4	1 April - 30 June 2026	28 July 2026	25 Aug 2026

Extensions apply when lodging through a registered tax or BAS agent. Working with an agent can provide additional time to file, reducing last-minute stress and allowing for proper review of financial data.

Monthly BAS Due Dates 2025-2026

For businesses required to lodge monthly BAS, the deadline is the 21st of the following month:

- **July 2025 BAS – Due 21 August 2025**
- **August 2025 BAS – Due 21 September 2025**
- **September 2025 BAS – Due 21 October 2025**
- **October 2025 BAS – Due 21 November 2025**
- **November 2025 BAS – Due 21 December 2025**
- **December 2025 BAS – Due 21 January 2026 (or 21 February 2026 if lodging through a tax agent and turnover is below $10 million)**
- **January 2026 BAS – Due 21 February 2026**
- **February 2026 BAS – Due 21 March 2026**
- **March 2026 BAS – Due 21 April 2026**
- **April 2026 BAS – Due 21 May 2026**
- **May 2026 BAS – Due 21 June 2026**
- **June 2026 BAS – Due 21 July 2026**

Annual BAS Due Dates 2025-2026

Businesses lodging an **annual BAS** for the 2025-26 financial year must submit it by 31 October 2026, unless lodging with a tax return, in which case the tax return due date applies. Annual reporting is beneficial for businesses with

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simpler financial structures, as it reduces compliance requirements and administrative workload.

How to Lodge & Pay Your BAS

You can lodge your BAS through several methods, each offering different levels of convenience:

1. **ATO's Online Services –** The Business Portal, MyGov for sole traders, or Standard Business Reporting (SBR) enabled software make digital lodgment simple and efficient.
2. **A registered BAS or tax agent –** Tax professionals can handle your lodgment accurately and ensure compliance with tax laws.
3. **By Mail –** Although this option is possible, it is not as popular and takes longer to process, which can cause delays.

Wrapping Up

Your business compliance requires on-time BAS lodgment management while effective cash flow needs and penalty avoidance depend on it. Using preplanning and maintaining precise financial records allows you to perform smooth tax compliance while focusing on business growth without dealing with late lodgments.

Users who experience difficulty preparing their BAS should work with a registered BAS or tax agent like **Aone Outsourcing Solutions** to receive professional guidance that enhances accuracy and simplifies the process. When you take action before your tax obligations become necessary, you can manage your business operations with full assurance of meeting all the required regulations efficiently.

Your business will achieve success by identifying your upcoming BAS dates for 2025-2026 and scheduling record maintenance in advance while utilising available support tools. Being ahead of schedule will make your tax time preparation efficient through knowledge and advanced planning.

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